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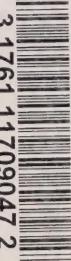
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# GST

GOODS AND  
SERVICES  
TAX

## ELECTIONS AND APPLICATIONS

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Canada

This publication is not a legal document. It contains general information and is provided for convenience and guidance in applying the *Excise Tax Act* and Regulations. If interpretation problems occur, please refer to the legislation or contact the nearest Revenue Canada Excise office.

Printed under the authority of the Honourable Otto Jelinek, Minister of National Revenue.

Le présent guide sur la TPS est également disponible en français sous le titre «CHOIX ET DEMANDES».

# Introduction

This guide briefly outlines the options available to businesses and organizations to simplify compliance with the Goods and Services Tax (GST). These options, called "elections" or "applications", allow you to adapt the administrative requirements of the GST to your particular business operation.

Some elections and applications are available to all registrants, while others apply only to registrants who can meet certain conditions. To help you identify your business or organization's own particular options, we have grouped the elections and applications into specific categories in this guide. For further ease of reference, the numbers and titles of the various forms are listed throughout, as well as the relevant references to sections of the *Excise Tax Act*.

Certain elections are made on a transaction basis, for example, each time a supply or sale occurs. Others are made for a specific period, such as the annual notification of special accounting periods. Still others, such as separate filing for branches and divisions, are made for an indefinite period. You will find specific details on each election in the instructions for completing the form.

If you decide to make an election, you may obtain the appropriate form(s) by filling out the enclosed request form found at the back of this publication. Check the box that corresponds with the election or application form you wish to receive, and send the completed request form to your local Revenue Canada Excise office.

If you are not sure you qualify for a particular election or application, or how it will apply to your business, our GST staff can explain the election more fully and supply complete details of any conditions that may apply.

The mailing addresses as well as the local and toll-free telephone numbers of Revenue Canada Excise offices are listed on the back cover of this guide.



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## *Assistance*





## *Elections and Applications*

### *All Registrants*

#### **GST 10 – Application for Branches/Divisions to File Separate Returns**

Although your company must be registered on a single-entity basis, you can apply to have your branches and/or divisions file their own GST returns. To do this, you must be able to demonstrate that the branches or divisions can be separately identified by their location or the nature of their activities, and that they use separate records, books of account and accounting systems. Branches and divisions must keep the same fiscal reporting periods as the “parent” company.

*Excise Tax Act, Section 239*

#### **GST 11 – Request for Cancellation of Registration**

This request allows small suppliers, who have been registered for at least one year, to cancel their registration.

When a registration is cancelled, a person is deemed to have sold the inventory that was for consumption, use or supply in the course of commercial activities, and to have collected the GST on the sale, whether or not an actual sale has taken place. Because input tax credits were claimed for GST paid on the acquisition of various assets, the person is required to remit the GST on the deemed sale of the inventory.

*Excise Tax Act, Subsection 242(2)*

## **GST 20 – Reporting Period – Election for Reporting Period**

Although your reporting period is initially determined by the value of your annual sales volume, you can change your reporting period to one of the following:

**Fiscal Month** – Every registrant who files monthly must do so on the basis of a fiscal month. While monthly filing is mandatory for registrants whose annual sales and revenues from commercial activities, excluding financial services and sales of capital real property, are greater than \$6 million, all other registrants may also elect to file monthly. Listed financial institutions referred to in subsection 149(1)(a) of the *Excise Tax Act* may also elect to file monthly. If you are often in a refund situation, where the GST paid on your business purchases exceeds the GST you have charged, it may be to your advantage to file your returns and claim your refunds on a monthly basis.

**Fiscal Quarter** – Listed financial institutions will have been assigned an annual reporting period. They may elect to file quarterly if their annual sales volume is \$6 million or less.

Other registrants who previously elected to file monthly or annually may elect to revert to quarterly filing periods after one year if their annual sales and revenues from commercial activities remain under \$6 million.

**Fiscal Year** – If your annual sales and revenues from commercial activities are \$500,000 or less, instead of filing quarterly, you may elect to file on a fiscal-year basis. While you will file your return annually, you will have to make quarterly instalment payments. However, if your total instalments due for the year are less than \$1,000, you need only file your return and send in the tax owing once a year.

*Excise Tax Act, Sections 245-251*

**GST 22 – Election to Treat the Tax Exempt Supply of Real Property by Way of Sale by an Individual or Trust as a Taxable Supply**

An individual or a trust, in which all the beneficiaries are individuals, may elect to treat a sale of real property as a taxable supply, rather than as an exempt supply. This election allows the vendor to claim an input tax credit for the taxes paid on the original acquisition cost of the real property.

*Excise Tax Act, Schedule V, Part I*

**GST 44 – Supply of Business Assets – Election Concerning the Supply of All or Substantially All of the Assets of a Business**

When a business changes hands, a joint election may be made by two registered principals to have the transaction not subject to the GST.

This means that if you are selling all or substantially all of the assets of your business, you and the purchaser may jointly agree that no GST will apply on the sale of these assets. The purchaser will not be entitled to claim input tax credits on this transaction.

*Excise Tax Act, Subsection 167(1)*

**GST 45 – Supply of Business Assets of Deceased – Election Concerning the Supply of Assets of a Business of a Deceased Person**

The personal representative of a deceased person and a beneficiary who is a registrant may jointly elect that no GST will apply when the business assets of a deceased person are transferred to the beneficiary for use in commercial activities. In the case of a group of beneficiaries, each beneficiary must sign the same election form in respect of the business assets transferred to the group. If specific business assets are transferred to particular individuals of the group, each beneficiary must sign and submit a separate election in respect of those assets.

*Excise Tax Act, Subsection 167(2)*



**GST 70 – Fiscal Year – Election/Revocation  
of an Election for GST Fiscal Year**

Every registrant must have a single “fiscal” year for GST purposes. Your current taxation year for income tax purposes will be used in most cases. A corporation may elect to use the calendar year, if this is more convenient. If you elect to use the calendar year, you must also adopt calendar months or quarters for your fiscal periods.

If you are an individual or trust, and you are using a fiscal period for income tax purposes which is not a calendar year for one or more of your businesses, you can elect to begin your GST fiscal year on the first day of any one of those fiscal periods.

*Excise Tax Act, Section 244*

**GST 71 – Accounting Periods –  
Notification of Accounting Periods**

For GST purposes, if you use accounting periods other than on a calendar basis, you must notify Revenue Canada, Customs and Excise, of the periods you have chosen.

Accounting periods must meet the following conditions:

**Fiscal Month** – cannot be longer than 35 days and, except for the first and last fiscal months of a fiscal quarter, cannot be shorter than 28 days.

**Fiscal Quarter** – cannot be longer than 114 days and, except for the first and last fiscal quarters in the fiscal year, cannot be shorter than 84 days.

*Excise Tax Act, Section 243*



## **GST 74 E – Simplified Accounting Methods for Small Businesses Election Form**

Small businesses, other than legal, accounting or financial management businesses, may file an election to use one of the simplified accounting methods. These methods have been designed to reduce paperwork and bookkeeping costs related to the GST. They are:

**Quick Method** – You can use this method if your annual GST-included sales and revenues do not exceed \$200,000. If you operate a grocery or convenience store and at least 25 per cent of your sales consist of zero-rated basic groceries, you can use this method if your annual GST-included sales of basic groceries and other goods do not exceed \$500,000.

The **Quick Method** allows you to calculate the GST you have to remit by applying a prescribed percentage to your total sales and revenues (GST-included). The percentage you apply, which is determined by the type of business you operate, has been established using statistical data for each business group.

Since the **Quick Method** percentages have been set net of the GST paid on business purchases, you cannot claim input tax credits, other than for purchases eligible for a capital cost allowance under the *Income Tax Act*.

**Streamlined Accounting** – **Streamlined Accounting** can be used by businesses that:

- sell a mix of goods and services taxable at seven per cent and zero-rated groceries **at the retail level**, and
- have total annual sales – based on their previous fiscal year – of \$2 million or less.



**For 1991 only:** **Streamlined Accounting** is available to eligible businesses whose sales do not exceed \$8 million. As well, for 1991, the sales limit will be \$4 million per store for individual stores that are part of a group. There is no limit on the sales of the total group.

**Until the end of 1992:** **Streamlined Accounting** is available to eligible businesses whose annual sales are between \$2 million and \$6 million. It can also be used by individual stores that are part of a group and whose annual sales are \$2 million or less (even if the group's total sales are more than \$6 million).

**Note:** Businesses that show the GST extra at the point of sale are not entitled to use **Streamlined Accounting**. Only those eligible businesses that include the GST in their prices at the point of sale are permitted to use **Streamlined Accounting**. (These businesses must also clearly indicate to their customers, on cash register receipts or by posting signs, that prices charged include the GST.)

Both **Streamlined Accounting** methods allow you to determine the GST to remit without having to separate sales of basic groceries and other goods at the cash register.

Information on the **Quick Method** and **Streamlined Accounting** methods is available in the GST publication "**GUIDE AND ELECTION FORM: SIMPLIFIED ACCOUNTING METHODS FOR SMALL BUSINESSES**", available from your local Revenue Canada Excise office.

*Excise Tax Act, Section 227*

#### **GST 337 – Application by a Receiver/Receiver and Manager/Trustee in Bankruptcy or Distribution Agent**

This application allows a registrant's representative, who is responsible for administering, winding up, controlling or otherwise dealing with any property, business, commercial activity or estate of a particular registrant, to file separate returns on behalf of the registrant for the period in which such activities are carried out. For example, this application will be required by persons such as liquidators and trustees.



## *Public Service/Sector Bodies*

A public “service” body includes a charity, non-profit organization, municipality, school authority, hospital authority, university or public college.

A public “sector” body includes public service bodies as listed above and governments.

### **GST 23 – Memberships of Public Sector Bodies – Election by a Public Sector Body to Have its Exempt Memberships Treated as Taxable Supplies**

Membership dues, charged by a public sector body and normally tax-exempt under the GST, may be deemed as taxable supplies.

This election allows a public sector body registered for the GST to claim input tax credits on expenses related to the supply of membership dues which are deemed to be taxable.

*Excise Tax Act, Schedule V, Part VI*

### **GST 26 – Real Property of a Public Service Body – Election by a Public Service Body to Have an Exempt Supply of Real Property Treated as a Taxable Supply**

A public service body may elect, on a property-by-property basis, to have the supply of real property, that is capital property, which would normally be exempt, deemed as a taxable supply.

This election allows the public service body to claim input tax credits prorated according to actual use (more than 50 per cent) of the real property in commercial activities and on the acquisition of capital real property. This may be particularly beneficial if substantial renovations are made to the property.

*Excise Tax Act, Section 211*



**GST 31 – Branches/Divisions of Public Service Bodies – Application for Public Service Bodies to Have Branches/Divisions Deemed to be Separate Persons for Small Supplier Status**

A public service body may apply to have its branches or divisions, whose annual GST-taxable supplies do not exceed \$30,000, deemed to be “separate persons” for purposes of the “small supplier” status. Each branch or division must be separately identifiable, either by its location or the nature of its activities, and have separate records, books of account and accounting systems.

If the annual revenues of any branch or division, at any time, exceed the \$30,000 threshold, these revenues must again be included with those of the “parent” organization unless the branch has been authorized to file separate returns.

*Excise Tax Act, Section 129*

**GST 32 – Deemed Branches of an Unincorporated Organization – Application by an Unincorporated Organization to be Deemed to be a Branch of Another Unincorporated Organization**

When an unincorporated organization is a member of another unincorporated organization, the two organizations may jointly apply to have the organization who is the member, to be deemed a branch of the other organization.

In effect, the two organizations will be considered as a “single person”. No GST liability will apply to transfers of property or to services between the two organizations.

This application is used by public service bodies. For instance, local clubs or associations that operate essentially as members of a regional or national organization may find it useful. It is not intended to be used by profit-oriented organizations such as partnerships or proprietorships.

*Excise Tax Act, Section 130*



**GST 188 – Application by a Public Service Body for Branches/Divisions to File Separate Rebate Applications**

The head office or parent of a public service body, that is entitled to a rebate under subsection 259(4) of the *Excise Tax Act*, may apply to have its non-filing branches or divisions (i.e., those branches or divisions not required to file separate GST returns) file separate rebate applications if the branches or divisions meet certain criteria.

*Excise Tax Act, Section 259*

**GST 287 – Public Service Bodies’ Election for Special Quick Method of Accounting**

Eligible public service bodies that are GST registrants can elect to use the special **Quick Method** of accounting. This special method provides a simple means of calculating the GST remittable to the government. This method will reduce much of the paperwork for eligible public service bodies that must calculate their rebate of GST paid on purchases in a prescribed manner.

Generally, this election will apply to all of the registrant’s branches and divisions, whether or not they file separate GST returns. However, certain branches (i.e., electrical, telephone, or natural gas utilities) are not eligible for this election.

*Excise Tax Act, Subsection 227(1)*

**GST 304 – Real Property of a Public Service Body – Notice to Revoke the Election by a Public Service Body to Have an Exempt Supply of Real Property Treated as a Taxable Supply**

A public service body may revoke the election to have an exempt supply of real property treated as a taxable supply (see GST 26).

When the election is revoked, the public service body is deemed to have sold and re-purchased the real property, and to have paid and collected GST on the real property.

*Excise Tax Act, Subsection 211(5)*



## *Corporations and Financial Institutions*

### **GST 25 – Election for Nil Consideration – Election to Deem Taxable Supplies Between Closely Related Corporations to Have Been Made for Nil Consideration**

Any two members of a closely related group of Canadian corporations, engaged exclusively in commercial activities, may make a joint election to treat supplies of goods and services between themselves as taxable supplies made for no consideration.

This election does not apply to the sale of real property, or to any supply that is not acquired for use exclusively in a commercial activity.

**Note:** This election will no longer be valid if, at any time during the period of this election, either party elects separately with any other member of the closely related group to treat inter-company supplies of services as exempt.

*Excise Tax Act, Section 156*

### **GST 27 – Election for Exempt Supplies – Election to Deem Supplies Between Members of a Closely Related Group of Which a Listed Financial Institution is a Member to be Supplies of Financial Services**

Where a listed financial institution is a member of a closely related group, any two registered members of this group may make a joint election to have inter-company leases, licences or similar arrangements of services or property treated as exempt. This election does not allow the claiming of input tax credits by the electing members on purchases used in making supplies between themselves.



When this election is made, the electing members are considered to come within the definition of listed financial institutions. The rules specifically applicable to listed financial institutions will apply.

**Note:** Leases, licences or similar arrangements of tangible personal property, other than capital property, between credit unions are deemed to be supplies of financial services and no election is necessary.

*Excise Tax Act, Section 150*

**GST 210 – Goods and Services Tax –  
Notice to Revoke the Election for Exempt Supplies**

This revokes the election between two members of a closely related group (in which at least one member is a listed financial institution) to treat all inter-company supplies of services or leases as exempt (see GST 27).

The effective date of revocation must be at least 365 days after the day specified in the election to exempt supplies of financial services.

*Excise Tax Act, paragraph 150(4)(c)*

**GST 303 A and B – Application to Offset Taxes by Refunds or Rebates – Application by Two or More Closely Related Corporations to Reduce or Offset Tax Remittable by a Particular Closely Related Corporation by the Amount of a Refund or Rebate to Which Another Closely Related Corporation May at that Time be Entitled**

This application allows a group of closely related corporations to reduce or offset the tax required to be remitted by a member of the group by the amount of any refund or rebate to which another member of the group may at that same time be entitled.

*Excise Tax Act, subsection 228(7)*



## *Other Elections*

### **GST 17 – Remote Work Site – Election Concerning the Provision of a Residence or Lodging to an Officer or Employee at a Remote Work Site**

Where a registrant acquires, constructs or substantially renovates a residential complex or an addition thereto, to provide accommodation for its officers or employees at a remote work site where these individuals could not reasonably be expected to set up their own homes, the registrant may elect to have the residential complex or unit therein deemed not to be a residential property.

This election must be filed before the construction or renovation is substantially completed.

***“Substantially completed” means when 90 per cent or more of the residential units are occupied after the construction or renovation has begun.***

When the election has been approved, any GST liability incurred by the registrant related to purchase, construction or substantial renovation of the residential complex at the remote work site will qualify for input tax credits in the normal manner. The self-supply rule would not apply until the residential complex is supplied by way of sale, lease, licence or similar arrangement primarily to persons who are not officers or employees of the registrant or their relatives.

*Excise Tax Act, Section 191*



**GST 18 – Election to Use the Actual Part of a Patronage Dividend that is Attributable to Taxable Supplies (other than Zero-rated Supplies) for Purposes of Consideration and GST Adjustments**

This election applies primarily to co-operatives, although it is not limited to such organizations.

This election overrides the general rule to prorate the calculation of the consideration and GST adjustments when paying a dividend to particular members in any given fiscal period.

This election will be helpful if the co-operatives have an accounting system that enables them to determine correctly the GST adjustment on each dividend paid.

*Excise Tax Act, Section 233*

**GST 19 – Election Not to Use Patronage Dividends for Purposes of Consideration and GST Adjustments**

This election applies primarily to co-operatives, although it is not limited to such organizations.

A co-operative may elect not to treat patronage dividends as consideration adjustments, with the result that neither the co-operative nor its members will be required to determine any adjustment to their net GST. This election may be attractive to a co-operative where all of its members are registrants. It simplifies compliance with the *Excise Tax Act*, while leaving the combined net tax liabilities of both the co-operative and its members unaffected.

*Excise Tax Act, Section 233*



### **GST 21 – Joint Venture Election –** **Election to Have Joint Venture Operator Account for GST**

A joint venture election may be made by an operator and joint-venture participants who enter into a written agreement for the exploration or exploitation of mineral deposits or any other prescribed activity. The operator will be responsible for accounting for all GST arising during commercial activities of the joint venture for itself and all electing participants. This election is not available to partnerships.

All electing participants and the operator of the joint venture are jointly and severally liable for the collection and remittance of GST related to the supplies by the operator on behalf of the electing participants.

*Excise Tax Act, Section 273*

### **GST 24 – Election to Tax Professional Memberships**

Where membership in an organization or association is necessary to maintain a professional status recognized by statute, the organization may elect to have its membership dues treated as taxable. This election allows organizations registered for the GST to claim input tax credits on their expenses, since membership dues would be considered taxable.

*Excise Tax Act, Schedule V, Part VI*



**GST 28 – Election by Exhibitors to Deem Specified Tangible Personal Property to Have Been Acquired or Imported for the Purpose of Supply in the Course of Commercial Activities**

Registered exhibitors of specified tangible personal property may elect to treat the purchase or importation of such property as having been made for the purpose of supply in the course of commercial activities. They would thereby recover the GST paid on these purchases. The specified tangible personal property must have been acquired for exhibition in a museum, gallery or similar establishment where the admission price is taxable under the GST.

*The term “specified tangible personal property” includes prints, etchings, drawings, paintings, sculptures or similar works of art, jewellery, rare folios, manuscripts or books, stamps, coins and similar goods.*

*Excise Tax Act, Section 176*

**GST 29 – Courses and/or Examinations Made Taxable – Election by Specified Organizations to Have the Supply of Courses and/or Examinations Made Taxable**

Specified organizations may elect to have courses and/or examinations for individuals changed from tax-exempt to taxable if the courses lead to, maintain or upgrade a professional or trade accreditation or designation recognized by a provincial regulatory body. The election allows specified organizations to claim input tax credits on expenses for these courses or examinations.

To qualify for this election, the organization must be a professional or trade association, government, vocational school, university, public college or provincial regulatory body.

*Excise Tax Act, Schedule V, Part III*

**GST 30 – Election for Passenger Vehicles or Aircraft to be Deemed to be Used Exclusively in Non-Commercial Activities**

A registrant who leases a passenger vehicle or aircraft can elect to have the property deemed to be used exclusively in non-commercial activities when that vehicle or aircraft is provided to an employee of the registrant. A registered financial institution that has leased or purchased passenger vehicles and aircraft may make this election.

Any input tax credits claimed previously for the passenger vehicle or aircraft must be adjusted. The election remains in force until the passenger vehicle or aircraft is sold or until the lease is terminated.

*Excise Tax Act, Section 173*

## ***Assistance***

### ***Where Can I Get More Information?***

To find out more about the GST and how it affects you, please contact the nearest Revenue Canada Excise office.

Simply call one of our local or toll-free telephone numbers listed on the back cover.



Goods and Services Tax  
Request for Additional Information or Forms  
Elections and Applications

Name:	Province:
Address:	Postal Code:
	Registration Number:
Contact Name:	Phone Number:

Please send me applications for the following elections...

\* Mark the appropriate box(es) and return to your local Excise office.

**Elections and Applications Forms**

**All Registrants**

- GST 10
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**OTHER** (Provide Details) \_\_\_\_\_





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<b>PRINCE EDWARD ISLAND</b> P.O. Box 1448 Charlottetown, Prince Edward Island C1A 7N1	(902) 566-7272	1-800-565-9111
<b>NEW BRUNSWICK</b> P.O. Box 1070 Moncton, New Brunswick E1C 8P2	(506) 851-3727	1-800-561-6656
<b>QUEBEC</b> P.O. Box 2117, Postal Terminal Québec, Quebec G1K 7M9	(418) 648-4376	1-800-363-5254
P.O. Box 6092, Station "A" Montréal, Quebec H3C 3H3	(514) 496-1494	1-800-361-8339
<b>ONTARIO</b> P.O. Box 8257 Ottawa, Ontario K1G 3H7	(613) 990-8584	1-800-465-6160
P.O. Box 100, Station "Q" Toronto, Ontario M4T 2L7	(416) 973-1000	1-800-461-1082
P.O. Box 5457 London, Ontario N6A 4L6	(519) 645-4041	1-800-265-0017
<b>MANITOBA</b> P.O. Box 1022 Winnipeg, Manitoba R3C 2W2	(204) 983-4525	1-800-665-8749
<b>SASKATCHEWAN</b> P.O. Box 557 Regina, Saskatchewan S4P 3A4	(306) 780-7279	1-800-667-8886
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